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IN THE CLAIMS:

1. (Original) A method for processing audio from one or more sources comprising:
providing an adjustable audio setting for each of the one or more sources that can be set by a user; and
controlling an audio signal of a selected source in accordance with an established adjustable setting set by the user before sending the selected source to one or more speakers.
2. (Original) The method according to claim 1, wherein the adjustable audio setting includes a gain offset.
3. (Original) The method according to claim 1, wherein the adjustable audio setting includes a balance setting.
4. (Original) The method according to claim 1, wherein the adjustable audio setting includes a tonal setting.
5. (Original) The method according to claim 1, wherein the providing further comprises providing an adjustable setting for each channel of a received television signal.
6. (Original) The method according to claim 1, wherein the providing further comprises providing an adjustable setting for each type of audio source.

7. (Original) The method according to claim 6, wherein each type of audio source includes one or more of the following: Dolby, Dolby 5.1, Dolby 6.1, PCM, and analog.
8. (Original) The method according to claim 1, wherein the adjustable setting includes a gain offset that can be selected in predetermined steps.
9. (Original) The method according to claim 1, wherein the adjustable setting includes a gain offset that ranges from -4 db to +4 db in 2 db increments.
10. (Original) The method according to claim 1, wherein the adjustable setting includes a gain offset that ranges from -10 db to +10 db in 1-2 db increments.
11. (Original) The method according to claim 1, further comprising querying the user upon the user selecting a source or a channel of a source for which no adjustable setting has been entered as to whether the user wishes to enter an adjustable setting for the selected source or channel.
12. (Original) The method according to claim 11, further comprising storing a received adjustable setting in a table in association with the selected source or channel for which no adjustable setting had been entered when selected by the user.

13. (Original) The method according to claim 12, further comprising controlling an audio response of the audio associated with the selected source or channel for which adjustable setting had been entered when selected by the user in accordance with the received adjustable setting subsequently entered by the user.

14. (Original) An apparatus for processing audio from one or more sources comprising:
a user interface via which a user can select an adjustable setting for an audio signal from each of the one or more sources; and
an audio processor receiving an audio signal from a selected one of the one or more sources, adjusting a response of the audio signal from the selected one of the one or more sources in accordance with the user selected adjustable setting and sending the adjusted audio signal to be output over one or more speakers.

15. (Original) The apparatus according to claim 14, further comprising a storage unit storing a table, each value for which is received from the user interface and is associated with a source or a channel within a source and said audio processor retrieves one or more particular values from the table when a particular source or particular channel within a source is selected by the user and said one or more particular values are associated with said particular source or particular channel within a source.

16. (Original) The apparatus according to claim 14, wherein the user interface comprises a graphical user interface via which a user can select one of a predetermined number of gain offsets, which are then used by the audio processor to adjust the gain.

17. (Original) The apparatus according to claim 14, wherein the user interface comprises a graphical user interface via which a user can select one of a predetermined number of audio adjustments, which are then used by the audio processor to adjust the audio signal.

18. (Currently amended) The apparatus according to claim ~~18~~17, wherein the predetermined number of audio adjustments includes a balance setting in predetermined steps.

19. (Currently amended) The apparatus according to claim ~~18~~17, wherein the predetermined number of audio adjustments includes a tonal setting in predetermined steps.

20. (Original) The apparatus according to claim 14, wherein the user interface provides the user the opportunity to select one of a predetermined number of audio adjustments for each of the one or more sources, which is then used by the audio processor to adjust an audio response of the audio signal when said each of the one or more sources is selected by the user.

21. (Original) The apparatus according to claim 14, wherein the user interface provides the user the opportunity to select one of a predetermined number of audio adjustments for each of the one channels in each of the one or more sources, which is then used by the audio processor to

adjust an audio response of the audio signal when said each of the one or channels in each of the one or more sources is selected by the user.

22. (Original) The apparatus according to claim 14, wherein the user interface queries the user upon the user selecting a source or a channel of a source for which no audio adjustment has been entered as to whether the user wishes to enter an audio adjustment for the selected source or channel.

23. (Original) The apparatus according to claim 22, wherein the user interface stores a received audio adjustment in a table in association with the selected source or channel for which audio adjustment had been entered when selected by the user.

~~25~~24. (Currently amended) The apparatus according to claim 14, wherein the audio processor controls a response of audio associated with the selected source or channel for which no audio adjustment had been entered when selected by the user in accordance with the received audio adjustment subsequently entered by the user.

~~26~~25. (Currently amended) A computer readable media having encoded thereon programming instructions causing a processor to:
establish an audio adjustment for each of the one or more sources that can be set by a user; and
control an audio response of a selected source in accordance with an established audio adjustment set by the user before sending the selected source to one or more speakers.

2726. (Currently amended) The computer readable media according to claim 2625, wherein the programming instructions further cause the processor to:

query the user upon the user selecting a source or a channel of a source for which no audio adjustment has been entered as to whether the user wishes to enter a an audio adjustment for the selected source or channel;

store a received gain offset in a table in association with the selected source or channel for which no audio adjustment had been entered when selected by the user; and

control an audio response of the audio associated with the selected source or channel for which no audio adjustment had been entered when selected by the user in accordance with the received audio adjustment subsequently entered by the user.